

# *MISSOURI QUALITY JOBS PROGRAM*

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Application & Guidelines  
October 2005



# ***MISSOURI QUALITY JOBS PROGRAM***

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# Missouri Quality Jobs Program – Guidelines

**Authorization:** 620.1875-620.1890, RSMo

## Eligibility

**Eligible Areas:** Anywhere in the state of Missouri.

**Eligible Businesses:** For-profit and non-profit businesses except for gambling, retail trade, food and drinking places, utilities regulated by the Public Service Commission, companies that are delinquent in non-protested taxes or other payments (state, federal or local), or any company that has filed for or has publicly announced its intention to file for bankruptcy. The average wage of the new jobs must equal or exceed the county average wage (as published by DED), and the company must offer health insurance and pay at least 50% of the premium.

To qualify, the company must create a minimum number of new jobs at the project facility prior to the “deadline” date, based on the type of project:

1) Small/Expanding businesses:

- Rural areas: 20 or more new jobs within two years of the date of the DED proposal.
- Non-rural areas: 40 or more new jobs within two years of the date of the DED proposal.

\*Non-rural areas would include the counties of Boone, Buchanan, Clay, Greene, Jackson, St. Charles, and St. Louis city and county.

2) Technology businesses (classified by NAICS codes):

- 10 or more new jobs within two years of the date of the DED proposal.

3) High Impact businesses:

- 100 or more new jobs within two years of the date of the hiring of the first new job, and the first new job must be within one year of the date of the DED proposal.

## Program Benefits

For “Small/Expanding” businesses, the benefits of the program are the retention of the state withholding tax of the new jobs. For “Technology” and “High Impact” businesses, the benefits of the program are (a) the retention of the state withholding tax of the new jobs; and (b) state tax credits, which are refundable and/or sellable. The program benefits are based on a percentage of the payroll of the new jobs. The program benefits are not provided until the minimum new job threshold is met and the company meets the average wage and health insurance requirements. The program benefits are calculated as follows:

1) Small/Expanding businesses:

-Retain 100% of the withholding tax of the new jobs, each year for:

- Three years - if the average wage of new jobs is 100-119% of county average wage) or
- Five years - if the average wage of new jobs is 120%+ of county average wage).

2) Technology businesses:

- 5% of the payroll of the new jobs each year for five years plus “**Average Wage Bonus**”.
- Maximum annual tax credits per company are \$500,000. No limit on the withholding tax.

3) High Impact businesses:

- 3% of the payroll of the new jobs each year for five years plus **“Average Wage Bonus”** plus **“Local Incentives Bonus”**
- Maximum annual tax credits per company are \$750,000 (or \$1 million, if approved by the Quality Jobs Task Force). No limit on the withholding tax.

**“Average Wage Bonus”** (company average wage as a percentage of county average wage):

Greater than 120% and up to 140%: 1/2 % bonus of payroll of the new jobs.

Greater than 140%: 1% bonus of payroll of the new jobs.

**“Local Incentives Bonus”** (amount of local incentives provided to the project as a percentage of the amount of new local tax revenues derived from the project, over 10 years):

10-24%: 1% bonus of payroll of the new jobs.

25-49%: 2% bonus of payroll of the new jobs.

50% or more: 3% bonus of payroll of the new jobs.

There is no limit on the number of periods a qualified company may participate in the program, as long as the minimum thresholds are achieved and the qualified company provides the department with the required reporting and is in proper compliance for this program or other state programs. A qualified company may also elect to file a Notice of Intent to start a new project period concurrent with an existing project period if the minimum thresholds are achieved and the qualified company provides the department with the required reporting and is in proper compliance for this program and other state programs; however, the qualified company may not receive any further benefit under the original Notice of Intent for jobs created after the date of the new Notice of Intent, and any jobs created before the new Notice of Intent may not be included as “new jobs” on the new Notice of Intent.

## **APPLYING – SEQUENCE OF EVENTS**

**Notice of Intent.** The qualified company must submit a Notice of Intent, which must be approved by the department. The Notice of Intent must be submitted and approved prior to commencement of operations. The approval of the Notice of Intent will not offer benefits for any jobs created prior to its effective date. Notices of Intent will be accepted at any time of the year and will be approved or rejected within 30 days of receipt based on compliance with all program criteria. Approvals will confirm eligibility, the type of business project, and the project facility base employment; establish the two-year deadline date for meeting the minimum new job threshold; and reserve the estimated tax credits for the project. Note that tax credits are limited to new job projections per the Notice of Intent. Withholding tax benefits, however, are unlimited and can be retained on all new jobs.

**Application to Retain Withholding Taxes.** Upon meeting the minimum new job threshold, the qualified company must submit Application to Retain Withholding Taxes. The department will review the application and if all program criteria are met, will notify the Department of Revenue (DOR) that retention of withholding taxes on new jobs can begin. DOR will issue a confirmation to the qualified company authorizing the retention. Once the confirmation has been received, retention can begin and continue for the three- or five-year project period, provided all program criteria are met.

In the event the qualified company does not meet the minimum new job threshold, the qualified company may submit a new Notice of Intent.

**Annual Application for Tax Credits.** For technology and high impact projects, the qualified company must submit Application for Tax Credits at the close of the qualified company’s tax year to determine the amount of any difference between the withholding taxes retained and the amount of benefit allowed. The department shall issue a refundable tax credit for any difference. High impact projects must provide

adequate documentation of local incentives with the application in order to receive the local incentives bonus.

**Annual Report.** The qualified company shall provide an annual report of the number of new jobs and the new payroll at the project facility, and other information that may be required by the department.

## **TAX CREDITS**

**Claiming:** To claim earned tax credits, enter the amount of the tax credit being claimed on the Missouri Form MO-TC and on the appropriate line of your state tax return.

**Refund:** The Department of Revenue will issue a refund to the taxpayer for the amount of tax credits that exceeds the amount of the taxpayer's income tax liability.

**Transferring:** To transfer any part of this tax credit, you must complete Missouri Form MO-TF. Upon receipt of the MO-TF, the transferor will be notified of the remaining portion of tax credits not transferred, if any, and the transferee will be notified of the amount of tax credits transferred.

**Eligible Use of Tax Credits:** This tax credit can be applied to Chapter 143 (state income tax, excluding withholding tax) and Chapter 148 (financial institutions tax). Tax credits can only be applied to tax liability for the year in which they were earned. Any unused balance is refundable. The credits may also be transferred, sold or assigned.

## **Funding Limits**

There is no annual cap on the retained withholding taxes. Tax credits issued for the entire program shall not exceed \$12 million per calendar year, which is provided on a first-come basis.

## **Special Program Requirements**

A business cannot earn benefits under this program if earning benefits for the same new jobs at the project facility under any of the following state programs:

- Enterprise Zone program
- Enhanced Enterprise Zone program
- Business Facility program
- Rebuilding Communities program
- Brownfield Jobs and Investment program

If a business utilizes the New Jobs Training Bond program, the Quality Jobs benefits will not include the withholding taxes. Instead, tax credits will be issued for the full amount of the benefit.

## **Definitions**

“Approval of the Notice of Intent”, a document submitted by the department to the qualified company that states the benefits that may be provided by this program. The effective date of such approval cannot be prior to the commencement of operations. The approval shall not offer benefits regarding any jobs created prior to its effective date unless the approval is for a job retention project.

“Average wage”, the new payroll divided by the number of new jobs.

“Commencement of operations”, the starting date for the qualified company’s first new employee, which must be no later than twelve months from the date of the department’s approval of the Notice of Intent.

“County average wage”, the average wages in each county as determined by the department for the most recently completed full calendar year. However, if the computed county average wage is above the statewide average wage, the statewide average wage shall be deemed the county average wage for such county. The department shall publish the county average wage for each county at least annually.

### **County average wages (effective until 7/1/06):**

*Average county wages based on Census of Employment and Wages, MERIC. Updates to be made annually. Use 2,080 hours per year when converting from hourly to annual wages.*

County	Annual Avg. Wage	County	Annual Avg. Wage	County	Annual Avg. Wage
Adair	\$24,469	Greene	\$30,493	Ozark	\$17,813
Andrew	\$22,460	Grundy	\$22,288	Pemiscot	\$23,412
Atchison	\$20,946	Harrison	\$19,437	Perry	\$26,709
Audrain	\$26,582	Henry	\$25,502	Pettis	\$25,626
Barry	\$25,950	Hickory	\$19,428	Phelps	\$27,495
Barton	\$23,141	Holt	\$22,259	Pike	\$24,814
Bates	\$21,324	Howard	\$20,498	Platte	\$34,342
Benton	\$20,421	Howell	\$23,523	Polk	\$23,900
Bollinger	\$20,713	Iron	\$28,276	Pulaski	\$25,997
Boone	\$30,758	Jackson	\$40,088	Putnam	\$19,026
Buchanan	\$29,908	Jasper	\$28,195	Ralls	\$26,626
Butler	\$25,356	Jefferson	\$27,549	Randolph	\$25,379
Caldwell	\$23,643	Johnson	\$26,573	Ray	\$24,473
Callaway	\$30,013	Knox	\$19,247	Reynolds	\$20,847
Camden	\$23,727	Laclede	\$24,629	Ripley	\$19,495
Cape Gir	\$28,994	Lafayette	\$22,976	St. Chas	\$34,088
Carroll	\$22,149	Lawrence	\$23,948	St. Clair	\$19,331
Carter	\$20,059	Lewis	\$21,896	Ste. Gen	\$27,294
Cass	\$26,097	Lincoln	\$27,919	St. Fran	\$23,809
Cedar	\$20,315	Linn	\$23,681	St. L Co	\$42,063
Chariton	\$22,571	Livingston	\$24,336	Saline	\$24,749
Christian	\$23,772	McDonald	\$23,539	Schuyler	\$19,630
Clark	\$19,609	Macon	\$23,291	Scotland	\$21,066
Clay	\$36,535	Madison	\$20,394	Scott	\$24,604
Clinton	\$23,648	Maries	\$21,538	Shannon	\$18,989
Cole	\$30,884	Marion	\$26,518	Shelby	\$20,885
Cooper	\$23,713	Mercer	\$25,615	Stoddard	\$23,327
Crawford	\$23,977	Miller	\$23,645	Stone	\$22,171
Dade	\$20,835	Mississippi	\$23,029	Sullivan	\$23,200
Dallas	\$20,148	Moniteau	\$23,284	Taney	\$23,154
Daviess	\$20,218	Monroe	\$21,881	Texas	\$22,257
DeKalb	\$23,141	Montgomery	\$23,069	Vernon	\$25,338
Dent	\$22,675	Morgan	\$20,422	Warren	\$25,327
Douglas	\$22,445	New Madrid	\$29,763	Washington	\$21,650
Dunklin	\$23,181	Newton	\$28,942	Wayne	\$19,428
Franklin	\$28,156	Nodaway	\$25,832	Webster	\$24,202
Gasconade	\$22,218	Oregon	\$19,939	Worth	\$18,328
Gentry	\$21,276	Osage	\$23,925	Wright	\$21,632
				St. L City	\$44,237

Statewide average of \$34,548 applicable to any county over the statewide average.

“Department” the Missouri department of economic development.

“Director”, the director of the department of economic development.

“Employee”, a person employed by a qualified company.

“Full-time equivalent employees”, employees of the qualified company converted to reflect an equivalent of the number of full-time, year-round employees. Part-time and seasonal employees are converted into an equivalent number of full-time, year-round employees by dividing the total annual hours worked by such employees by 2,080 hours.

“Full-time, year-round employee”, an employee of the company that works an average of at least thirty-five hours per week for a twelve month period, and one for which the qualified company offers health insurance and pays at least fifty percent of such insurance premiums.

“High impact project”, a qualified company that, within two years from commencement of operations, creates one hundred or more new jobs.

“Local incentives”, the present value of the dollar amount of direct benefit received by a qualified company for a project facility from one or more local political subdivisions, but shall not include loans or other funds provided to the qualified company that must be repaid by the qualified company to the political subdivision.

“NAICS (North American Industry Classification System)”: The Federal Office of Management and Budget (OMB) adopted the NAICS as the industry classification system used by the statistical agencies of the United States. NAICS replaces the 1987 Standard Industrial Classification (SIC). The NAICS is used for classifying business establishments to assist with gathering data related to measuring productivity, unit labor costs, and the capital intensity of production, employment and other information. Missouri businesses are assigned a NAICS when the company files a “Report to Determine Liability Status” with the Missouri Department of Labor and Industrial Relations, Division of Employment Security to determine Unemployment Tax Liability. Normally, a general business employer becomes liable for the tax and responsible for providing unemployment insurance for its workers when it:

- Pays \$1,500 in wages (cash and in-kind) in a calendar quarter, or
- Has an employee in some portion of a day in each of 20 different weeks, or
- Becomes liable under the Federal Unemployment Tax Act (FUTA) and employs a worker in Missouri, or
- Acquires and continues without interruption substantially all the business of a liable employer.

“New direct local revenue”, the present value of the dollar amount of direct net new tax revenues of the local political subdivisions likely to be produced by the project over a ten-year period as calculated by the department and net new utility revenues, provided the local incentives include a discount or other direct incentives from utilities owned or operated by the political subdivision.

“New investment”, the purchase or leasing of new tangible assets to be placed in operation at the project facility, which will be directly related to the new jobs.

“New job”, the number of full-time, year-round employees located at the project facility that exceeds the project facility base employment less any decrease in the number of full-time equivalent employees at related facilities below the related facility base employment.

“New payroll”, the amount of wages paid by a qualified company to employees in new jobs.

“Notice of Intent”, a form developed by the department, completed by the qualified company and submitted to the department which states the qualified company’s intent to hire new jobs and request benefits under this program.

“Percent of local incentives”, the amount of local incentives divided by the amount of new direct local revenue;

“Program”, the Missouri quality jobs program provided in sections 620.1875 to 620.1890, RSMo.

“Project facility”, the building used by a qualified company at which the new jobs and new investment will be located. A project facility may include separate buildings that are located within one mile of each other such that their purpose and operations are interrelated.

“Project facility base employment”, for the twelve-month period prior to the date of the department’s approval of the Notice of Intent, the average number of full-time equivalent employees located at the project facility. In the event the project facility has not been in operation for a full twelve-month period, project facility base employment is the average number of full-time equivalent employees for the number of months the project facility has been in operation prior to the date of the department’s approval of the Notice of Intent.

“Project period”, the time period that the benefits are provided to a qualified company.

“Qualified company”, a firm, partnership, joint venture, association, private or public corporation whether organized for profit or not, or headquarters of such entity registered to do business in Missouri that is the owner or operator of a project facility. For the purposes the sections 620.1875 to 620.1890, the term “qualified company” shall not include:

- (a) Gambling establishments (NAICS industry group 7132);
- (b) Retail trade establishments (NAICS sectors 44 and 45);
- (c) Food and drinking places (NAICS sub sector 722);
- (d) Utilities regulated by the Missouri public service commission;
- (e) Any company that is delinquent in the payment of any nonprotested taxes or any other amounts due the state or federal government or any other political subdivision of this state or;
- (f) Any company that has filed for or has publicly announced its intention to file for bankruptcy protection.

“Related company” means;

- (a) A corporation, partnership, trust, or association controlled by the qualified company;
- (b) An individual, corporation, partnership, trust, or association in control of the qualified company; or
- (c) Corporations, partnerships, trusts or associations controlled by an individual, corporation, partnership, trust or association in control of the qualified company. As used in this subdivision, “control of a corporation” shall mean ownership, directly or indirectly, of stock possessing at least fifty percent of the total combined voting



power of all classes of stock entitled to vote, “control of a partnership or association” shall mean ownership of a least fifty percent of the capital or profits interest in such partnership or association, “control of a trust” shall mean ownership, directly or indirectly, of at least fifty percent of the beneficial interest in the principal or income of such trust, and ownership shall be determined as provided in section 318 of the Internal Revenue Code of 1986, as amended.

“Related facility”, a facility operated by the qualified company or a related company located in this state that is directly related to the operations of the project facility.

“Related facility base employment”, for the twelve-month period prior to the date of the department’s approval of the Notice of Intent, the average number of full-time equivalent employees located at all related facilities of the qualified company or a related company located in this state.

“Rural area”, a county in Missouri with a population less than seventy-five thousand or that does not contain an individual city with a population greater than fifty thousand according to the most recent federal decennial census.

“Small and expanding business project”, a qualified company that, within two years of the date of the department’s approval of the Notice of Intent creates a minimum of twenty new jobs if the project facility is located in a rural area or a minimum of forty new jobs if the project facility is not located in a rural area and creates fewer than one hundred new jobs regardless of the location of the project facility.

“Technology business project”, a qualified company that, within two years of the date of the department’s approval of the Notice of Intent creates a minimum of ten new jobs with at least seventy-five percent of the new jobs directly involved in the operations of a technology company as classified by NAICS code and appearing on the department’s listing of technology NAICS. This listing includes the following four-digit NAICS:

2111	3251	3254	3332	3333	3341	3342	3343	3344	3345	3364
4234	5112	5161	5179	5181	5182	5413	5415	5416	5417	

“Withholding tax”, the state tax imposed by sections 143.191 to 143.265, RSMo.

**Estimated state withholding taxes, based on adjusted gross income (“AGI”):**

AGI of \$19-25,000:	1.4%
AGI of \$25-30,000:	2.3%
AGI of \$30-35,000:	2.5%
AGI of \$35-40,000:	2.7%
AGI of \$40-50,000:	2.9%
AGI of \$50-70,000:	3.1%
AGI of \$70-85,000:	3.3%
AGI of \$85-100,000:	3.4%
AGI of \$100,000+:	3.7%

**CLOSED RECORDS (Sections 610.255 and 620.014, RSMo)**

**Prior to August 28, 2004 and pursuant to Section 620.014, RSMo, DED had the authority to close certain records except for the name of the tax credit recipient and the amount of the tax credit. SB 1099 removes this broad exception but DED retains the authority to close records or documents that “relate to financial investments in a business, or sales projections or other business plan information which may endanger the competitiveness of a business” or as also allowed by law.**

# Missouri Quality Jobs Program - Notice of Intent

Section 620.1875 – 620.1890, RSMO

Name of Qualified Company				Federal ID No. (FEIN)	
Project Facility Address				Missouri Tax ID No.(MITS)	
City	County	MISSOURI	Zip Code		
<b>Contact Information</b>					
Business Contact Person			Title		
Address		City		State	Zip Code
Telephone Number		Fax Number		E-mail	
Preparer Contact Person			Title		
Address		City		State	Zip Code
Telephone Number		Fax Number		E-mail	
<b>Other Facility and Related Company Address(es) (attach additional sheet if needed)</b>					
Headquarters Address (if different than <i>Project Facility</i> )		City		State	Zip Code
1. Other Missouri Facility Address		City		State	Zip Code
2. Other Missouri Facility Address		City		State	Zip Code
<b>Type of Business:</b>					
<b>C Corp</b>	<b>S Corp</b>	<b>Non-Profit Corp</b>	<b>LLC</b>	<b>LLP</b>	
<b>Fiduciary</b>	<b>Sole Proprietor</b>		<b>Partnership</b>	<b>Other: _____</b>	
If the taxpayer is a Partnership, S Corporation, or other entity, which has a flow through tax treatment, identify the names, social security numbers and proportionate share of ownership of each Beneficiary, Partner or Shareholder on the last day of the tax period. Aggregate proportionate shares or percent of total ownership may not exceed 100%. Attach a separate sheet if necessary.					
<b>Name(s)</b>		<b>Social Security Numbers</b>		<b>% Ownership at Year End</b>	
				%	
				%	
				%	
<b>Missouri Total Employment</b>					
Total Number of Employees at <b>ALL</b> Facilities in Missouri					
List all other federal and state programs for which this facility is applying or is currently utilizing:					
<b>Company Description</b>					
Project Facility's <i>NAICS</i> Code: _____					
NAICS codes are assigned by the Missouri Division of Employment Security and will be used for verification of eligibility. See the Guidelines for more information.					
Describe the business activities to be conducted at this facility (Be specific):					

<b>Facility Description - Which one of the following describes the project facility?</b>			
	Start-Up Company		
	New Facility		
	Replacement Facility (a new facility which replaces an old facility)		
	Expansion Facility		
<b>Project Description:</b>			
	<b>New Capital Investment</b> (cumulative over 5 years)	<b>New Jobs</b> (cumulative over 5 years beginning in the year the new job threshold is met)	<b>Average Wage</b>
<b>Year 1</b>	\$		\$
<b>Year 2</b>	\$		\$
<b>Year 3</b>	\$		\$
<b>Year 4</b>	\$		\$
<b>Year 5</b>	\$		\$
Will the company add the 1 <sup>st</sup> new job within 12 months of the approval of this Notice of Intent?			Yes      No
Will full-time, year-round employees working at least 35 hours a week fill the new jobs?			Yes      No
Will there be a decrease in the number of full-time equivalent employees at any of the other facilities or related companies?			Yes      No
Date company expects to meet the new job requirement threshold			
Is the applicant a utility regulated by the Missouri Public Service Commission?			Yes      No
Is the applicant delinquent in the payment of any non-protested taxes or any other amounts due the state or federal government or any other political subdivision of this state?			Yes      No
<b>Attach Department of Revenue (DOR) Tax Clearance.</b> To obtain DOR tax clearance, submit Form 943 "Request for Tax Clearance" to DOR. Form 943 can be found on DOR's website at <a href="http://www.dor.mo.gov">www.dor.mo.gov</a> .			
Has the applicant filed for or publicly announced its intention to file for bankruptcy protection?			Yes      No
Does the company offer health insurance to all full-time, year-round employees?			Yes      No
Do the health benefits begin immediately upon hiring? If not, explain _____			Yes      No
Does the company pay at least 50% of the cost of such insurance premiums?			Yes      No
<b>Attach a copy of the company's health benefit plan including documentation that the company pays at least 50% of the premiums.</b>			
<b>Select the project type:</b>			
	<b>Small/Expanding</b>		
	Rural Area – 20 or more new jobs within two years of DED approval of this Notice of Intent.		
	Non-Rural Area – 40 or more new jobs within two years of DED approval of this Notice of Intent.		
	<b>Technology Business</b> – 10 or more new jobs within two years of DED approval of this Notice of Intent.		
	<b>High Impact</b> – 100 or more new jobs within two years of hiring the first new job.		
	<b>For High Impact Projects</b>		
	Amount of Local Incentives provided to the project over 10 years: (Attach supporting document)	\$	
	Amount of New Local Tax Revenue derived from the project over 10 years. (Attach Supporting document)	\$	
	Percentage of Local Incentive (= Local Incentives/New Local Tax Revenue)	%	

Certification			
<ul style="list-style-type: none"> <li>I certify that I am an authorized representative of the applicant and as such am authorized to make the statement of affirmation contained herein.</li> <li>I certify that the applicant does NOT employ illegal aliens and has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that an individual is not an unauthorized alien.</li> <li>I understand that if the applicant is found to have employed an illegal alien in Missouri and did not, for that employee examine the document(s) required by federal law, that the applicant shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding.</li> <li>I hereby agree to allow representatives of the Department of Economic Development access to the property and applicable records as may be necessary for the administration of this program.</li> <li>I certify under penalties of perjury that the above statements, information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief.</li> </ul>			
Applicant Signature		Title	
Print Name		Date	
Notary Public Embosser Seal	On this _____ day of _____, 20____, appeared _____ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated.		
	State of _____		County (or City of St. Louis)
	Notary Public Name	My Commission Expires	Use Rubber Stamp in Area Below
	Notary Public Signature		
<p><b>Mail all claims for tax benefits and all related inquiries to:</b>  Finance Team  Missouri Department of Economic Development  301 W. High Street, Room 720  P.O. Box 118  Jefferson City, MO 65102</p>			

**Effective August 28, 2005, and pursuant to Section 620.1900, RSMo, this tax credit program is subject to a fee of 2.5% of the amount of tax credits issued. Applicants will be invoiced for the fee after the tax credit application has been approved. Tax credits will be issued upon receipt of the fee. This fee applies to tax credits only, not retention of withholding taxes.**



## Missouri Quality Jobs - Base Employment Calculation

Employment figures for the twelve months prior to this Notice of Intent

Full-Time Year-Round Employees			
Month (Most recent)	Year	# of Full-Time Year Round Employees	
Average Full-Time Year-Round Employees (Average of Last 12 Months)			
Part-Time/Seasonal Employees			
Month (Most recent)	Year	# of Part-Time/Seasonal Employees	Number of Hours Worked
Total Part-time/Seasonal Hours Worked			
Part-time/Seasonal Equivalent Employees (Total Part-time/Seasonal Hours Worked divided by 2080)			
Average Full-Time Year Round Employees Plus Part/Time Seasonal Equivalent Employees			

**Current Employment Information (as of the date of this Notice of Intent)**

This listing may be submitted in an Excel spreadsheet. Send electronically to [judy.gehrke@ded.mo.gov](mailto:judy.gehrke@ded.mo.gov). Attach a copy to this Notice of Intent.

Name (Last, First)	Last 4 digits of SSN	Date Hired	Position	Current Salary	Average hours worked annually

<b>Current Employment Number</b>		
Taxpayer's or Designee's Signature	Title	Date
Preparer's Signature	Title	Date



# Missouri Quality Jobs Program

## Application to Retain Withholding Taxes

Section 620.1875 – 620.1890, RSMo

Name of Qualified Company				Federal ID No. (FEIN)	
Project Facility Address				Missouri Tax ID No.(MITS)	
City	County	MISSOURI	Zip Code		
<b>Contact Information</b>					
Business Contact Person			Title		
Address		City	State	Zip Code	
Telephone Number		Fax Number		E-mail	
Preparer Contact Person			Title		
Address		City	State	Zip Code	
Telephone Number		Fax Number		E-mail	
<b>Type of Business:</b>					
<b>C Corp</b>	<b>S Corp</b>	<b>Non-Profit Corp</b>	<b>LLC</b>	<b>LLP</b>	
<b>Fiduciary</b>	<b>Sole Proprietor</b>	<b>Partnership</b>	<b>Other: _____</b>		
If the taxpayer is a Partnership, S Corporation, or other entity, which has a flow through tax treatment, identify the names, social security numbers and proportionate share of ownership of each Beneficiary, Partner or Shareholder on the last day of the tax period. Aggregate proportionate shares or percent of total ownership may not exceed 100%. Attach a separate sheet if necessary.					
<b>Name(s)</b>		<b>Social Security Numbers</b>		<b>% Ownership at Year End</b>	
				%	
				%	
				%	
				%	
List all other federal and state programs for which this facility is applying or is currently utilizing:					
Date of DED's Approval of the Notice of Intent:					
Date first new job was added:					
Job Threshold (circle one):		10	20	40	100
Date Job Threshold was reached:					
Current Full-time, Year-round Employees at the Project Facility:					
Less Project Facility Base Employment per DED's Approval of the Notice of Intent :				-	
Add back any decrease in Full-time Equivalent Employees at Related Facilities below the Related Facility Base Employment:				+	
Equals <b>New Jobs</b>					
Total Payroll of Current Full-time, Year-round Employees at the Project Facility:				\$	
Less Payroll of Project Facility Base Employment ( <b>withholding tax must be remitted on this payroll</b> ):				-	
Add back any decrease in Full-time Equivalent Employees at Related Facilities below the Related Facility Base Employment:				+	
Equals <b>New Payroll</b>					
Divided by number of <b>New Jobs</b>					
Equals <b>Average Wage of New Payroll</b>				\$	



Did the company add the 1 <sup>st</sup> new job within 12 months of the approval of the Notice of Intent?	Yes	No												
Did the company meet the new job threshold within 2 years of the approval of the Notice of Intent (for small/expanding or tech projects) or within 2 years of hiring the first new job (for high impact projects)?	Yes	No												
Do full-time, year-round employees working at least 35 hours a week fill the new jobs?	Yes	No												
Was there a decrease in the number of full-time equivalent employees at any of the other facilities or related companies?	Yes	No												
Is the applicant a utility regulated by the Missouri Public Service Commission?	Yes	No												
Is the applicant delinquent in the payment of any non-protested taxes or any other amounts due the state or federal government or any other political subdivision of this state?	Yes	No												
<b>Attach Department of Revenue (DOR) Tax Clearance.</b> To obtain DOR tax clearance, submit Form 943 "Request for Tax Clearance" to DOR. Form 943 can be found on DOR's website at <a href="http://www.dor.mo.gov">www.dor.mo.gov</a> .														
Has the applicant filed for or publicly announced its intention to file for bankruptcy protection?	Yes	No												
Does the company offer health insurance to all full-time, year-round employees?	Yes	No												
Does the company pay at least 50% of the cost of such insurance premiums?	Yes	No												
<b>Certification</b>														
<ul style="list-style-type: none"> <li>I certify that I am an authorized representative of the applicant and as such am authorized to make the statement of affirmation contained herein.</li> <li>I certify that the applicant does NOT employ illegal aliens and has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that an individual is not an unauthorized alien.</li> <li>I understand that if the applicant is found to have employed an illegal alien in Missouri and did not, for that employee examine the document(s) required by federal law, that the applicant shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding.</li> <li>I hereby agree to allow representatives of the Department of Economic Development access to the property and applicable records as may be necessary for the administration of this program.</li> <li>I certify under penalties of perjury that the above statements, information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief.</li> </ul>														
Applicant Signature	Title													
Print Name	Date													
<table border="1"> <tr> <td rowspan="4">Notary Public Embosser Seal</td> <td colspan="2">On this _____ day of _____, 20____, appeared _____ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated.</td> </tr> <tr> <td>State of</td> <td>County (or City of St. Louis)</td> </tr> <tr> <td>Notary Public Name</td> <td>My Commission Expires</td> </tr> <tr> <td colspan="2">Notary Public Signature</td> </tr> <tr> <td colspan="2"></td> <td>Use Rubber Stamp in Area Below</td> </tr> </table>			Notary Public Embosser Seal	On this _____ day of _____, 20____, appeared _____ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated.		State of	County (or City of St. Louis)	Notary Public Name	My Commission Expires	Notary Public Signature				Use Rubber Stamp in Area Below
Notary Public Embosser Seal	On this _____ day of _____, 20____, appeared _____ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated.													
	State of	County (or City of St. Louis)												
	Notary Public Name	My Commission Expires												
	Notary Public Signature													
		Use Rubber Stamp in Area Below												
<b>Mail all claims for tax benefits and all related inquiries to:</b> Finance Team Missouri Department of Economic Development 301 W. High Street, Room 720 P.O. Box 118 Jefferson City, MO 65102		<b>Effective August 28, 2005, and pursuant to Section 620.1900, RSMo, this tax credit program is subject to a fee of 2.5% of the amount of tax credits issued. Applicants will be invoiced for the fee after the tax credit application has been approved. Tax credits will be issued upon receipt of the fee. This fee applies to tax credits only, not retention of withholding taxes.</b>												

**New Job Information**

This listing may be submitted in an Excel spreadsheet. Send electronically to [judy.gehrke@ded.mo.gov](mailto:judy.gehrke@ded.mo.gov). Attach a copy to this application.

<b>Name (Last, First)</b>	<b>Last 4 digits of SSN</b>	<b>Date Hired</b>	<b>Position or Job Title</b>	<b>Current Annual Wage or Salary</b>	<b>Average hours worked per week</b>
<b>New Payroll</b> (sum of "Current Annual Wage or Salary" column) Divided by number of <b>New Jobs</b> Equals <b>Average Wage of New Payroll</b> (Should agree with Page 1. Explain any differences on a separate sheet.)					
Taxpayer's or Designee's Signature		Title			Date
Preparer's Signature		Title			Date